

REMARKS

In the subject Office action, the Examiner required a restriction under 35 U.S.C. § 121 to one of the following:

- I. Claims 1-9 and 21-27, drawn to a magnetic sensing element, classified in class 428, subclass 692.
- II. Claims 10-20, drawn to a method of making a magnetic sensing element including trimming end faces and forming 1st insulating layers on faces, classified in class 427, subclass 130+.

The Applicants elect "I. Claims 1-9 and 21-27", with traverse.

The Examiner is respectfully requested to contact the undersigned in the event that a telephone interview would expedite consideration of the application.

Respectfully submitted,



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